Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Form **8752**

Department of the Treasury
Internal Revenue Service

Required Payment or Refund Under Section 7519

▶ **Do not attach this form to Form 1065, Form 1065-B, or Form 1120S; file it separately.**

For the applicable election year beginning   , 2006, and ending   , 20

OMB No. 1545-1181

2006

Type or print

Name of partnership or S corporation	Employer identification number

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

A Check applicable box to show how entity is classified for federal income tax purposes: **(1)** ☐ Partnership
  (2) ☐ S Corporation

B If this is the entity's first tax year, skip lines 1 through 10, enter -0- on line 11, and check this box . . . . . . ▶ ☐

C If this form is being filed to claim a full refund of the net required payment balance because of a terminating event, skip lines 1 through 9a, enter -0- on line 9b, complete lines 10-12, and check this box . . . . ▶ ☐

D If the entity had a short base year (a base year of less than 12 months), check this box. See the line 1 instructions for the definition of "base year" . . . . ▶ ☐

1	Net income for base year. If the entity had a short base year, increase the net income for the short base year by the applicable payments made during the base year (line 2 below), and multiply the result by the ratio of 12 over the number of months in the short base year. Carry out the ratio to at least 3 decimal places. If zero or less, enter -0-	**1**		
2	Applicable payments made during base year	**2**		
3	Deferral ratio. Divide the number of months in the deferral period by 12 and enter the result as a percentage. Carry out your answer to at least the nearest tenth of a percent . . .	**3**	.	%
4	Line 1 deferred amount. Multiply line 1 by line 3 . . . . **Caution:** *If the entity had a short base year, skip lines 5 and 6 and go to line 7.*	**4**		
5	Line 2 deferred amount. Multiply line 2 by line 3	**5**		
6	Applicable payments made during the deferral period of the base year	**6**		
7	If the entity had a 12-month base year, subtract line 6 from line 5. If zero or less, enter -0-. If the entity had a short base year, enter the applicable payments made during the deferral period of the applicable election year	**7**		
8	Net base year income. If the entity had a 12-month base year, add lines 4 and 7. If the entity had a short base year, subtract line 7 from line 4. If zero or less, enter -0-	**8**		
9a	Multiply line 8 by 36% (.36) . . . . ▶	**9a**		
9b	If line 9a is more than $500 **or** the required payment for any **prior** tax year was more than $500, enter the amount from line 9a here. Otherwise, enter -0- . . . . ▶	**9b**		
10	Net required payment balance. Enter the excess of the required payments made for all **prior** years over the refunds of any required payments received for all **prior** years	**10**		
11	**Required payment due.** If line 9b is larger than line 10, subtract line 10 from line 9b. Enclose check or money order for full amount payable to "United States Treasury." Write the entity's employer identification number and "Form 8752" on it	**11**		
12	**Refund of net prior year payments.** If line 10 is larger than line 9b, subtract line 9b from line 10	**12**		

Sign Here

Keep a copy of this form for your records.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ _____   _____   ▶ _____
  Signature of officer, general partner, or limited liability company member   Date   Title

For Paperwork Reduction Act Notice, see back of form.   Cat. No. 64988D   Form **8752** (2006)